

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2018, Fiscal Period 03**

Exhibit F-I-A

**113 - Bessemer City Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$14,644,434.32	\$594,304.36	\$276.68	\$407,200.58	\$0.00	\$49,576.14	\$0.00
Investments							
Receivables	\$89,766.60	\$219,152.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$2,565.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$97,700.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$6,745.82)	\$61.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,353,061.79
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,489,072.15
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,472,506.62
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$14,727,455.10</b>	<b>\$913,784.33</b>	<b>\$276.68</b>	<b>\$407,200.58</b>	<b>\$0.00</b>	<b>\$49,576.14</b>	<b>\$112,314,640.56</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$211,971.46	\$7.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Payable	\$2,565.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$0.00	\$12,574.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,472,506.62
<b>Total Liabilities:</b>	<b>\$214,537.04</b>	<b>\$12,582.14</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,472,506.62</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$97,842,133.94
Contributed Capital							
Reserved Fund Balance	\$93,050.19	\$257,420.61	\$0.00	\$0.00	\$0.00	\$13,827.60	\$0.00
Unreserved Fund balance	\$14,419,867.87	\$643,781.58	\$276.68	\$407,200.58	\$0.00	\$35,748.54	\$0.00
<b>Total Fund Equity:</b>	<b>\$14,512,918.06</b>	<b>\$901,202.19</b>	<b>\$276.68</b>	<b>\$407,200.58</b>	<b>\$0.00</b>	<b>\$49,576.14</b>	<b>\$97,842,133.94</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$14,727,455.10</b>	<b>\$913,784.33</b>	<b>\$276.68</b>	<b>\$407,200.58</b>	<b>\$0.00</b>	<b>\$49,576.14</b>	<b>\$112,314,640.56</b>

Information in this report has been reconciled to the corresponding bank statements.